



CIRCULAR

Reference Number: 220-TP/CIR/2016/2
Date: 21 January 2016
To: Taxpayers registered for Green Tax
Subject: **Submission of Green Tax Information Sheet**

Reference is made to Section 13 of the Green Tax Regulation (Regulation Number 2015/R-181).

In accordance with the Regulation, every tourist resort, tourist hotel and tourist vessel is required to submit an Information Sheet together with the Green Tax Return. The Information Sheet must contain information about all the guests who stayed at the establishment during the period.

All taxpayers registered for Green Tax are required to take note of the following when completing the Information Sheet:

1. Nationality of guests must be written as per Annex 1 of this Circular. For taxable periods beginning on or after 1 February 2016, MIRAconnectPlus portal would not accept nationalities written differently.
2. If the guest is a Maldivian (i.e. a category 2 guest), you are required to write his/her National Identification Number in the "Identification No." field. Do not write his/her passport number.



3. Name of the guest must be written as it appears on his/her passport or other identification document. You should not write a legal entity's name in this field.

For more information, please refer to the instruction sheet on '[How to fill in the Green Tax Return \(MIRA 501\) and the Green Tax Information Sheet](#)'.

Should you have any queries, please call 1415 or email us at 1415@mira.gov.mv.

Yazeed Mohamed

Commissioner General of Taxation

Annex 1: List of nationalities

Afghanistan	Costa Rica	Israel	Nauru	South Africa
Albania	Cote d'Ivoire	Italy	Nepal	South Korea
Algeria	Croatia	Jamaica	Netherlands	South Sudan
Andorra	Cuba	Japan	New Zealand	Spain
Angola	Cyprus	Jordan	Nicaragua	Sri Lanka
Antigua and Barbuda	Czech Republic	Kazakhstan	Niger	Sudan
Argentina	Denmark	Kenya	Nigeria	Suriname
Armenia	Djibouti	Kiribati	North Korea	Swaziland
Australia	Dominica	Kosovo	Norway	Sweden
Austria	Dominican Republic	Kuwait	Oman	Switzerland
Azerbaijan	Ecuador	Kyrgyzstan	Pakistan	Syria
Bahamas	Egypt	Laos	Palau	Taiwan
Bahrain	El Salvador	Latvia	Palestine	Tajikistan
Bangladesh	Equatorial Guinea	Lebanon	Panama	Tanzania
Barbados	Eritrea	Lesotho	Papua New Guinea	Thailand
Belarus	Estonia	Liberia	Paraguay	Timor-Leste
Belgium	Ethiopia	Libya	Peru	Togo
Belize	Fiji	Liechtenstein	Philippines	Tonga
Benin	Finland	Lithuania	Poland	Trinidad and Tobago
Bhutan	France	Luxembourg	Portugal	Tunisia
Bolivia	Gabon	Macedonia	Qatar	Turkey
Bosnia and Herzegovina	Gambia	Madagascar	Romania	Turkmenistan
Botswana	Georgia	Malawi	Russia	Tuvalu
Brazil	Germany	Malaysia	Rwanda	Uganda
Brunei	Ghana	Maldives	St. Kitts and Nevis	Ukraine
Bulgaria	Greece	Mali	St. Lucia	United Arab Emirates
Burkina Faso	Grenada	Malta	St. Vincent and The Grenadines	United Kingdom
Burundi	Guatemala	Marshall Islands	Samoa	United States of America
Cabo Verde	Guinea	Mauritania	San Marino	Uruguay
Cambodia	Guinea-Bissau	Mauritius	Sao Tome and Principe	Uzbekistan
Cameroon	Guyana	Mexico	Saudi Arabia	Vanuatu
Canada	Haiti	Micronesia	Senegal	Vatican City
Central African Republic	Hong Kong	Moldova	Serbia	Venezuela
Chad	Honduras	Monaco	Seychelles	Vietnam
Chile	Hungary	Mongolia	Sierra Leone	Yemen
China	Iceland	Montenegro	Singapore	Zambia
Colombia	India	Morocco	Slovakia	Zimbabwe
Comoros	Indonesia	Mozambique	Slovenia	
Republic of Congo	Iran	Myanmar	Solomon Islands	
Democratic Republic of Congo	Ireland	Namibia	Somalia	